

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL MEMORANDUM**

**HB 1160 – SB 1184**

May 5, 2009

**SUMMARY OF AMENDMENTS (006176, 007899):** Amendment 006176 deletes the original bill in its entirety. Increases, from three to five gallons, the maximum amount of untaxed alcoholic beverages or wine for personal use that may be transported into or within the state. Updates sections of the Code that make reference to tax stamps upon liquor to reflect that such stamps are no longer placed on alcoholic beverages. Amendment 007899 adds language to the amended bill to clarify that wine purchased from a winery is not considered contraband.

**FISCAL IMPACT OF ORIGINAL BILL:**

Increase State Revenue – Not Significant

Increase Local Revenue – Not Significant

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENTS:**

**Increase State Expenditures – Not Significant**

Assumption applied to amendments:

- Any increase in state expenditures for administrative expenses related to increasing the amount of untaxed liquor authorized within the state is estimated to be not significant.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

/cce

**HB 1160 – SB 1184**